

**CHARGES ET REVENUS PAR NATURE COMPTABLE - BUDGET 2016**

		Budget 2016	Budget 2015	Comptes 2014	Variation B2016 vs B2015	
					CHF	%
<b>3</b>	<b>CHARGES</b>	<b>37'849'600.00</b>	<b>35'898'900.00</b>	<b>37'364'270.00</b>	<b>1'950'700.00</b>	<b>5.43%</b>
<b>30</b>	<b>AUTORITES ET PERSONNEL</b>	<b>5'238'200.00</b>	<b>4'910'200.00</b>	<b>4'766'214.19</b>	<b>328'000.00</b>	<b>6.68%</b>
300	AUTORITES ET COMMISSIONS	347'500.00	354'000.00	339'162.20	-6'500.00	-1.84%
301	PERSONNEL ADMINISTRATIF + EXPLOITATION	3'758'000.00	3'466'700.00	3'400'238.05	291'300.00	8.40%
303	ASSURANCES SOCIALES	341'200.00	326'500.00	310'551.83	14'700.00	4.50%
304	CAISSE DE PENSION	568'000.00	550'000.00	515'336.40	18'000.00	3.27%
305	ASSURANCES ACCIDENTS-MALADIES	131'700.00	123'200.00	119'568.36	8'500.00	6.90%
306	INDEMNISATION ET REMBOURSEM. DE FRAIS	51'800.00	49'800.00	49'809.05	2'000.00	4.02%
309	AUTRES CHARGES AUTORITES - PERSONNEL	40'000.00	40'000.00	31'548.30	0.00	0.00%
<b>31</b>	<b>BIENS, SERVICES, MARCHANDISES</b>	<b>7'139'300.00</b>	<b>6'966'000.00</b>	<b>7'150'107.51</b>	<b>173'300.00</b>	<b>2.49%</b>
310	IMPRIMES - FOURNITURES BUREAU	182'700.00	190'300.00	175'023.30	-7'600.00	-3.99%
311	ACHATS MOBILIER-MATER.-MACHINES-VEHICUL.	201'000.00	230'000.00	175'257.37	-29'000.00	-12.61%
312	ACHATS D'EAU - ENERGIE - COMBUSTIBLES	755'100.00	784'200.00	721'456.58	-29'100.00	-3.71%
313	AUTRES FOURNITURES - MARCHANDISES	269'100.00	212'300.00	280'525.00	56'800.00	26.75%
314	ENTRETIEN IMMEUBLES- ROUTES- TERRITOIRE	2'532'000.00	2'401'800.00	2'174'759.43	130'200.00	5.42%
315	ENTRETIEN OBJETS MOBILIER + INST.TECHN.	219'100.00	279'500.00	189'684.96	-60'400.00	-21.61%
316	LOCATIONS - REDEVANCES D'UTILISATION	190'600.00	147'900.00	147'385.58	42'700.00	28.87%
317	RECEPTIONS - MANIFESTATIONS	82'200.00	84'000.00	89'430.95	-1'800.00	-2.14%
318	HONORAIRES - PRESTATIONS SERVICES	2'565'500.00	2'564'000.00	3'133'320.53	1'500.00	0.06%
319	IMPOTS - TAXES - COTIS.- FRAIS DIVERS	142'000.00	72'000.00	63'263.81	70'000.00	97.22%
<b>32</b>	<b>INTERETS PASSIFS</b>	<b>482'000.00</b>	<b>500'500.00</b>	<b>441'944.03</b>	<b>-18'500.00</b>	<b>-3.70%</b>
321	INTERETS DETTES A COURT TERME	500.00	500.00	708.00	0.00	0.00%
322	INTERETS DETTES A MOYEN ET LONG TERME	450'000.00	450'000.00	407'654.00	0.00	0.00%
329	AUTRES INTERETS	31'500.00	50'000.00	33'582.03	-18'500.00	-37.00%
<b>33</b>	<b>AMORTISSEMENTS</b>	<b>2'132'900.00</b>	<b>2'071'900.00</b>	<b>3'144'549.15</b>	<b>61'000.00</b>	<b>2.94%</b>
330	AMORTISSEMENTS PATRIMOINE FINANCIER	715'200.00	661'100.00	748'064.60	54'100.00	8.18%
331	AMORTISSEM. OBLIG. PATRIM. ADMINISTR.	1'417'700.00	1'410'800.00	952'036.70	6'900.00	0.49%
332	AMORTISSEM. SUPPLEM. PATRIM. ADMINISTR.	0.00	0.00	1'444'447.85	0.00	#DIV/0!
<b>35</b>	<b>REMBOURSEM.-PARTICIP.-SUBV.COLLECT.PUBL.</b>	<b>18'442'200.00</b>	<b>17'448'000.00</b>	<b>14'299'935.56</b>	<b>994'200.00</b>	<b>5.70%</b>
351	PARTICIPATIONS A CHARGES CANTONALES	7'544'600.00	7'192'200.00	6'396'082.80	352'400.00	4.90%
352	PARTICIPATIONS CHARGES INTERCOMMUNALES	10'897'600.00	10'255'800.00	7'903'852.76	641'800.00	6.26%
<b>36</b>	<b>AIDES ET SUBVENTIONS</b>	<b>724'700.00</b>	<b>687'500.00</b>	<b>797'693.45</b>	<b>37'200.00</b>	<b>5.41%</b>
365	AIDES - SUBVENTIONS A INSTITU. PRIVEES	724'700.00	687'500.00	797'693.45	37'200.00	5.41%
<b>38</b>	<b>ATTRIBUTIONS AUX FONDS - FINANC. SPEC.</b>	<b>64'300.00</b>	<b>5'000.00</b>	<b>1'301'616.31</b>	<b>59'300.00</b>	<b>1186.00%</b>
380	ATTRIBUTIONS AUX FONDS DE RESERVES	59'300.00	0.00	1'222'011.00	59'300.00	#DIV/0!
381	ATTRIBUTIONS AUX FINANCEMENTS SPECIAUX	5'000.00	5'000.00	79'605.31	0.00	0.00%
<b>39</b>	<b>IMPUTATIONS INTERNES</b>	<b>3'626'000.00</b>	<b>3'309'800.00</b>	<b>5'462'209.80</b>	<b>316'200.00</b>	<b>9.55%</b>
390	IMPUTATIONS INTERNES	3'626'000.00	3'309'800.00	5'462'209.80	316'200.00	9.55%

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	Budget 2016	Budget 2015	Comptes 2014	Variation B2016 vs B2015	
				CHF	%
<b>4 REVENUS</b>	<b>36'218'500.00</b>	<b>36'189'000.00</b>	<b>38'449'050.90</b>	<b>29'500.00</b>	<b>0.08%</b>
<b>40 IMPOTS</b>	<b>22'088'500.00</b>	<b>21'592'000.00</b>	<b>21'531'470.29</b>	<b>496'500.00</b>	<b>2.30%</b>
400 IMPOTS REVENU - FORTUNE - IMP. PERSONNEL	18'630'000.00	18'070'000.00	18'215'614.88	560'000.00	3.10%
401 IMPOT S/BENEF. NET ET CAPITAL	303'000.00	282'000.00	295'441.80	21'000.00	7.45%
402 IMPOT FONCIER	1'790'000.00	1'750'000.00	1'716'146.65	40'000.00	2.29%
404 DROITS DE MUTATION	650'000.00	700'000.00	641'715.30	-50'000.00	-7.14%
405 IMPOT SUR SUCCESSIONS - DONATIONS	500'000.00	600'000.00	444'267.80	-100'000.00	-16.67%
406 IMPOTS- TAXES SUR POSSESSION - DEPENSE	165'000.00	140'000.00	170'585.50	25'000.00	17.86%
409 IMPOTS RECUPERES APRES DEFALCATION	50'500.00	50'000.00	47'698.36	500.00	1.00%
<b>41 PATENTES - CONCESSIONS</b>	<b>165'000.00</b>	<b>170'000.00</b>	<b>200'991.90</b>	<b>-5'000.00</b>	<b>-2.94%</b>
410 PATENTES	1'000.00	1'000.00	1'025.00	0.00	0.00%
411 CONCESSIONS	164'000.00	169'000.00	199'966.90	-5'000.00	-2.96%
<b>42 REVENUS DES PATRIMOINES (FIN. ET ADM.)</b>	<b>3'074'400.00</b>	<b>3'059'800.00</b>	<b>2'423'534.89</b>	<b>14'600.00</b>	<b>0.48%</b>
422 REVENUS CAPITAUX PATRIMOINE FINANCIER	240'000.00	200'000.00	281'903.73	40'000.00	20.00%
423 REVENUS IMMEUBLES PATRIMOINE FINANCIER	1'472'500.00	1'497'800.00	1'476'993.34	-25'300.00	-1.69%
424 GAINS COMPTABLES SUR PATR. FIN.	0.00	0.00	3'950.00	0.00	#DIV/0!
427 REVENUS IMMEUBLES PATRIMOINE ADMINISTR.	1'361'900.00	1'362'000.00	660'687.82	-100.00	-0.01%
<b>43 TAXES - EMOLUMENTS - PRODUITS DES VENTES</b>	<b>3'755'500.00</b>	<b>3'816'400.00</b>	<b>4'061'149.83</b>	<b>-60'900.00</b>	<b>-1.60%</b>
430 TAXES LEGALES DE REMPLACEMENT	0.00	0.00	6'000.00	0.00	#DIV/0!
431 EMOLUMENTS	144'900.00	146'900.00	191'004.04	-2'000.00	-1.36%
434 TAXES RACCORDEMENT ET D'UTILISATION	1'818'000.00	1'807'000.00	1'776'122.78	11'000.00	0.61%
435 VENTES ET PRESTATIONS SERVICE	1'757'100.00	1'834'500.00	1'728'182.18	-77'400.00	-4.22%
436 REMBOURSEMENT DE TIERS	32'500.00	25'000.00	356'840.83	7'500.00	30.00%
439 AUTRES RECETTES	3'000.00	3'000.00	3'000.00	0.00	0.00%
<b>44 PARTS A DES RECETTES CANTONALES</b>	<b>575'000.00</b>	<b>525'000.00</b>	<b>571'628.85</b>	<b>50'000.00</b>	<b>9.52%</b>
441 PARTS A DES RECETTES CANTONALES	575'000.00	525'000.00	571'628.85	50'000.00	9.52%
<b>45 PARTICIP./REMBOURSEM. COLLECTIV. PUBL.</b>	<b>2'110'900.00</b>	<b>2'890'800.00</b>	<b>2'373'198.35</b>	<b>-779'900.00</b>	<b>-26.98%</b>
451 PARTICIPATION DU CANTON	23'500.00	724'200.00	281'203.10	-700'700.00	-96.76%
452 PARTICIPATION COMMUNES - ASSOC. COMMUNES	2'087'400.00	2'166'600.00	2'091'995.25	-79'200.00	-3.66%
<b>46 AUTRES PRESTATIONS ET SUBVENTIONS</b>	<b>42'000.00</b>	<b>62'000.00</b>	<b>330'457.00</b>	<b>-20'000.00</b>	<b>-32.26%</b>
465 PARTICIPATIONS ET SUBVENTIONS DE TIERS	42'000.00	62'000.00	330'457.00	-20'000.00	-32.26%
469 DONS ET LEGS	0.00	0.00	0.00	0.00	#DIV/0!
<b>48 PRELEVEMENTS FONDS RES. ET FIN. SPECIAUX</b>	<b>781'200.00</b>	<b>763'200.00</b>	<b>1'494'409.99</b>	<b>18'000.00</b>	<b>2.36%</b>
480 PRELEVEMENTS AUX FONDS DE RESERVE	298'000.00	171'800.00	505'523.20	126'200.00	73.46%
481 PRELEVEMENTS AUX FINANCEMENTS SPECIAUX	483'200.00	591'400.00	988'886.79	-108'200.00	-18.30%
<b>49 IMPUTATIONS INTERNES</b>	<b>3'626'000.00</b>	<b>3'309'800.00</b>	<b>5'462'209.80</b>	<b>316'200.00</b>	<b>9.55%</b>
490 IMPUTATIONS INTERNES	3'626'000.00	3'309'800.00	5'462'209.80	316'200.00	9.55%
<b>RESULTAT</b>	<b>-1'631'100.00</b>	<b>290'100.00</b>	<b>1'084'780.90</b>	<b>-1'921'200.00</b>	<b>-662.25%</b>